

KFC
865
.5
A83

REPORT
OF THE
ATTORNEY GENERAL
OF CALIFORNIA

1853

APRIL 28TH.

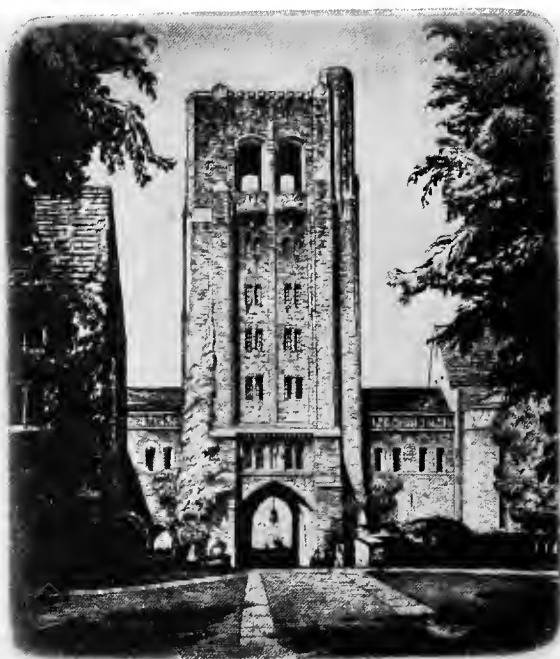
SPECIAL REPORT

KFC

865

.5

A83



Cornell Law School Library

Cornell University Library
KFC 865.5.A83

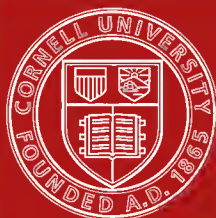
Communication from the Attorney-general



3 1924 024 623 690

law





Cornell University Library

The original of this book is in
the Cornell University Library.

There are no known copyright restrictions in
the United States on the use of the text.

[Document No. 68.]

California. Attorney general's office.

IN THE SENATE.]

[SESSION OF 1853.

COMMUNICATION

FROM THE

ATTORNEY GENERAL

RELATIVE TO

AUCTIONEER'S TAX.

[GEORGE KERR, STATE PRINTER.

[Document No. 68]

IN THE COURT

CONFIRMATION

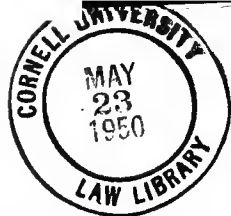
B.74219

ATTORNEY GENERAL

TO BE

AUCTIONEER'S TAX.

[To be returned to the printer]



COMMUNICATION FROM THE ATTORNEY GENERAL

IN RELATION TO

AUCTIONEERS' TAX.

ATTORNEY GENERAL'S OFFICE,
San Francisco, April 28, 1853.

Gov. BIGLER.

As requested by yours of the 23d instant, I have ascertained that the Merchants and Auctioneers, of San Francisco, have confederated together to resist the payment of taxes upon consigned goods, and also the provisions of the law relative to Auctioneers, so far as it pertains to the payment of any duties collected by them upon personal and real property sold by them as Auctioneers.

The District Attorney, Mr. Byrne, has been very industrious in his efforts to enforce the law, he called upon several Grand Juries with indictments prepared and the indictments have been ignored.

I addressed Messrs. Theodore Payne & Co. several interrogatories upon the subject of your letter, whose reply I forward with this. Messrs. Payne & Co. are the largest Real Estate Auctioneers in the city, and say they have always been ready, when called upon, to pay over to the proper officer the amount of auction duties in their hands. They say that there must be due from all the Auctioneers from \$50,000 to \$100,000. I think the last sum nearly correct.

I have directed the District Attorney to institute proceedings for the collection of this money, and as I have before suggested, the law should authorize the prosecution of delinquents, as to revenue in the capital county of the State, or in the counties where such delinquencies exist, at the option of the Attorney General for reasons which are obvious.

Yours respectfully,

S. C. HASTINGS,
Attorney General.

SAN FRANCISCO, April 28, 1853.

S. C. HASTINGS, Esq.,

Attorney General,

DEAR SIR :

In reply to your interrogatories of the 27th instant, we beg leave to present the following as our views, viz :

First. That the Auctioneers do collect duties upon sales of merchandize and real estate as prescribed by law.

Second. That the amount of "State duties," now due by the Auctioneers of this city, is probably not less than fifty thousand dollars.

Third. That the law passed April 23d, 1852, changing the rate of duties, and relative to sales of consigned goods, is deemed by Merchants and Auctioneers of this city, as unconstitutional in its provisions, and being so advised by counsel, await a legal decision before responding to the State.

We are with great respect,

Yours, &c.

THEODORE PAYNE & CO.

